



The David J. Joseph Company



September 6, 2006

RECORDATION NO. 24609-C FILED

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0006

SEP 08 '06

12-45 PM

SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Reassignment of Lease dated August 29, 2006, between the following parties:

Assignor: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Minneapolis, MN 55402

Assignee: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Schedule 1 attached hereto for the equipment, (111) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Reassignment of Lease dated August 29, 2006 related to one hundred eleven (111) railcars bearing reporting marks: JTSX 900657-900759, 900134, 900144, 900179, 900206, 900242, 900266, 900338, 900370..

Please file this as a secondary document under Recordation No. 24609-C as it relates to documents previously filed with the Surface Transportation Board under Recordation Nos. 24609 through 24609-B. The filing fee for this document in the amount of \$34.00 is included on the enclosed check No. 582545. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

The David J. Joseph Company

Julie M. Woodard
Documentation Coordinator

Enclosures

SEP 08 '06

12-45 PM

**MEMORANDUM OF
REASSIGNMENT OF LEASE**

SURFACE TRANSPORTATION BOARD

This Memorandum of Reassignment of Lease made and entered into as of August 29, 2006 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignee") and **WELLS FARGO EQUIPMENT FINANCE, INC.**, a Minnesota corporation ("Assignor").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated August 13, 2003, between Assignor, as Lessor, and Tucson Electric Power Company for one hundred eleven (111) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Reassignment of Lease shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

THE REMAINDER OF THIS PAGE PURPOSELY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of September 1, 2006.

THE DAVID J. JOSEPH COMPANY

By: 

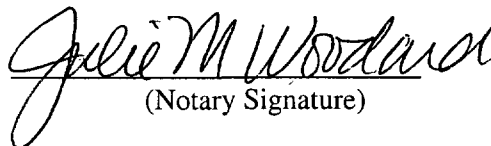
Name: James H. Goetz

Title: Executive Vice President & Chief Financial Officer

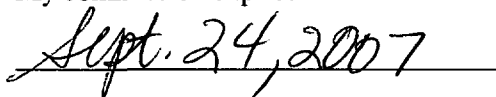
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 6th day of September, 2006, before me the subscriber, Julie M. Woodard, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named James H. Goetz, to me personally known, who stated and acknowledged that he is the Executive Vice President & Chief Financial Officer of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 6th day of September, 2006.


(Notary Signature)

My commission expires:





JULIE M. WOODARD
Notary Public, State of Ohio
My Commission Expires
September 24, 2007

SCHEDULE I
TO
MEMORANDUM OF REASSIGNMENT OF LEASE

One hundred eleven (111) railcars bearing reporting marks:

JTSX	900657
JTSX	900658
JTSX	900659
JTSX	900660
JTSX	900661
JTSX	900662
JTSX	900663
JTSX	900664
JTSX	900665
JTSX	900666
JTSX	900667
JTSX	900668
JTSX	900669
JTSX	900670
JTSX	900671
JTSX	900672
JTSX	900673
JTSX	900674
JTSX	900675
JTSX	900676
JTSX	900677
JTSX	900678
JTSX	900679
JTSX	900680
JTSX	900681
JTSX	900682
JTSX	900683
JTSX	900684
JTSX	900685
JTSX	900686
JTSX	900687
JTSX	900688
JTSX	900689
JTSX	900690
JTSX	900691
JTSX	900692
JTSX	900693
JTSX	900694

JTSX	900695
JTSX	900696
JTSX	900697
JTSX	900698
JTSX	900699
JTSX	900700
JTSX	900701
JTSX	900702
JTSX	900703
JTSX	900704
JTSX	900705
JTSX	900706
JTSX	900707
JTSX	900708
JTSX	900709
JTSX	900710
JTSX	900711
JTSX	900712
JTSX	900713
JTSX	900714
JTSX	900715
JTSX	900716
JTSX	900717
JTSX	900718
JTSX	900719
JTSX	900720
JTSX	900721
JTSX	900722
JTSX	900723
JTSX	900724
JTSX	900725
JTSX	900726
JTSX	900727
JTSX	900728
JTSX	900729
JTSX	900730
JTSX	900731
JTSX	900732
JTSX	900733
JTSX	900734
JTSX	900735
JTSX	900736
JTSX	900737
JTSX	900738
JTSX	900739
JTSX	900740

JTSX	900741
JTSX	900742
JTSX	900743
JTSX	900744
JTSX	900745
JTSX	900746
JTSX	900747
JTSX	900748
JTSX	900749
JTSX	900750
JTSX	900751
JTSX	900752
JTSX	900753
JTSX	900754
JTSX	900755
JTSX	900756
JTSX	900757
JTSX	900758
JTSX	900759
JTSX	900134
JTSX	900144
JTSX	900179
JTSX	900206
JTSX	900242
JTSX	900266
JTSX	900338
JTSX	900370

LEASE: Dated August 13, 2003 between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) and Tucson Electric Power Company.